

sponsored by the George Washington University Hospital Breast Care Center in memory of my late wife. Joy played a major role in organizing last year's highly successful lecture and fundraiser.

Mr. Speaker, at this time we are in the midst of an Olympic season. If medals were bestowed in the halls of Congress to those staffers who most deserve the title of "champion", Joy Bryson would be one of those on the dais with a medal of gold. As Joy returns to her beloved family, her husband Lit and her children, Chris and Jeni, she carries with her out gratitude for her service, and our prayers for her well being and, most of all, for her happiness.

#### FEDERAL EMPLOYEES OF AMERICAN SAMOA INCOME TAXES

##### HON. ENI F.H. FALLOMAVAEGA

OF AMERICAN SAMOA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 26, 2002*

Mr. FALLOMAVAEGA. Mr. Speaker, I rise today to introduce legislation which will repeal a provision in the Internal Revenue Code which requires certain federal employees in American Samoa to pay more in income taxes than a citizen with the same taxable income but who is not a federal employee.

By way of background, U.S. citizens with incomes above a certain threshold and residing in a U.S. possession are required to file tax returns with the Internal Revenue Service or a territorial government on their world-wide income. In the past, U.S. citizen-residents of American Samoa were able to claim a dollar for dollar tax credit for all taxes paid or owing to the territory. The taxpayers claimed a foreign tax credit on their federal return, and the amount of the income tax collected by the IRS was either covered over to the American Samoa Government, or was returned to the taxpayers to be paid to the local government. Either way, U.S. citizens paid income taxes at the federal rates to the American Samoa Government.

Section 931 of the Internal Revenue Code sets forth the general rule on income from sources within American Samoa, Guam and the Commonwealth of the Northern Mariana Islands. The general rule is that income derived from one of the specified possessions shall not be included as gross income for federal tax purposes. On its face, Section 931(d)(1) creates an exception to this general rule for federal employees who reside in one of these three territories, although the section is currently applicable only to American Samoa. Under this exception, a federal employee's income is considered as part of gross income. As incomes have risen in recent years, more taxpayers are not coming within the laws governing the alternative minimum tax (AMT). Under Section 59 of the Code (one of the AMT provisions), taxpayers can only claim 90 percent of their foreign tax credit against the taxes they owe to the federal government.

The net result of Section 59 and 931 as they are applied to federal employees residing in American Samoa is that the federal employees have to pay the usual tax at federal rates, which is paid over to the territorial government. Some federal employee-taxpayers then pay an additional tax to the IRS. If the tax-

payers were not federal employees, their federal wages would not be included in their gross income and they would not have to pay this additional tax.

The legislation I introduce today will make Section 931(d)(1) of the Internal Revenue Code inapplicable to American Samoa. When this section is changed, these U.S. citizens will still pay taxes, and they will still be subject to the alternative minimum tax like any other taxpayer.

Mr. Speaker, I see no reason we should require our federal civil workers to pay more in taxes than any other citizen does just because he or she has chosen to serve our government. I urge my colleagues to support this bill.

#### TRIBUTE TO BISHOP SIMON GORDON

##### HON. ROD R. BLAGOJEVICH

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 26, 2002*

Mr. BLAGOJEVICH. Mr. Speaker, it is an honor for me to rise today to pay tribute to the Honorable Bishop Simon Gordon, Pastor of Tiedstone Full Gospel Baptist Church in Chicago, Illinois. Bishop Gordon was ordained in 1987 and since that time, God, through him, has made and continues to make a difference in many lives. Under his leadership and vision, Tiedstone's membership has grown to over 1,300 and its ministries have grown from the original 13 to 38. Bishop Gordon's untiring service, faithful dedication to the community and strong leadership have earned him the deserved respect and admiration of all whose lives he has touched.

Bishop Gordon has been instrumental in shaping the future of the community, state and country. He formed the Ministerial Alliance to train ministers and deacons to become and operate effectively as leaders of the church. I applaud his leadership and commend him for toiling so long to provide the type of guidance which has empowered so many to make meaningful contributions to the community. His accomplishments are far too numerous to list but I applaud him for each and every one of them and for having the dream and desire to use his faith as a vehicle to effect social, political and economic change. He is a true testament to his faith and an asset to our country. I commend Bishop Simon Gordon and wish him many more years of exemplary service to the Lord.

#### TRIBUTE TO REVEREND RONALD L. OWENS

##### HON. FRANK PALLONE, JR.

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 26, 2002*

Mr. PALLONE. Mr. Speaker, I would like to call the attention of my colleagues to Reverend Ronald L. Owens residing in the Sixth District of New Jersey. He is celebrating his 25th year in the ministry.

Reverend Owens is currently the Senior Pastor of the New Hope Baptist Church of Metuchen, New Jersey. On Friday, April 12, 2002, his church will recognize his illustrious

career and dedication to Metuchen and surrounding communities.

Rev. Owens graduated from Northeastern Bible College in Essex Falls. He also has earned a degree from the Virginia Union University in Richmond, Virginia. Presently, he is a candidate for the Doctorate in Ministry from Andersonville Baptist Seminary in Camille, Georgia.

At the New Hope Baptist Church he has the unique honor of pastoring the church he attended in his youth. The church has grown to more than five hundred active members, with more than thirty active ministries serving the community.

Rev. Owens has a noteworthy career. It includes serving as a member of the Board of Supervisors for Field Ministry at Princeton Theological Seminary and the Ad-Hoc Committee for Minority Recruitment for Robert Wood Medical School at Rutgers University. Additionally, he has acted as the president of the Metuchen/Edison Clergy Association and former Vice-Chairman of the Democratic Party of Middlesex County in the State of New Jersey. Lastly, he was President and CEO of the House of Hope Community Development Corporation of New Jersey.

Outside of his career, he spends time with his adoring wife of thirty-years, Cheryl Owens, and his two daughters, Tracey and Kimberly. He also enjoys spending time with his four grandsons, Adam II, Joshua, Blair, Jr. and Brandon.

Through his ministry he spreads the word of God and provides spiritual leadership. Now entering his twenty fifth year of service, I would like to congratulate Reverend Ronald L. Owens on this momentous occasion.

#### PAYING TRIBUTE TO GARY NICHOLS

##### HON. SCOTT MCINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 26, 2002*

Mr. MCINNIS. Mr. Speaker, I would like to take this opportunity to recognize an outstanding individual who has dedicated his life to serve and protect the citizens of the State of Colorado. Sheriff's Deputy Gary Nichols of the Moffat County Sheriff's Department has faithfully served his fellow Coloradans for years. After a long and successful career as one of Colorado's finest, the Advocates-Crisis Support Services, an organization created to handle and provide crisis support services to victims of crime, named Gary the "Law Enforcement Officer of the Year." As he celebrates his recent achievement, I would like to take this time to highlight Gary's service to his community.

Gary has faithfully served the Moffat County Sheriff's Department in various capacities throughout his career, but it was his ability to provide emotional support and attention to those in need that has led to this award. In every criminal situation, there is always someone who is directly affected by the crime, either a victim or bystander. Part of a law enforcement officer's duty is to not only protect our citizens from harm, but to also provide compassionate and caring assistance to those in need. Gary has repeatedly demonstrated